

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 8534 of 2007(N)

PETITIONER:

**P.P.IFTHIKKARUDHEEN,
PONNAMPARAMBATHU, EDAKKAD P.O.,
KOZHIKODE DIST.**

**BY ADV. SRI.P.A.AUGUSTIAN,
SRI.V.K.SATHYANATHAN.**

RESPONDENTS:

- 1. REGIONAL TRANSPORT OFFICER,
KOZHIKODE.**
- 2. INSPECTING ASSISTANT COMMISSIONER,
SALES TAX OFFICE,
CALICUT.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C). NO.8534/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE BILL OF ENTRY.

EXT.P.2: COPY OF THE TEMPORARY REGISTRATION CERTIFICATE.

EXT.P.3: COPY OF THE NOTICE ISSUED BY THE R.1. TO THE R.2.

EXT.P.4: COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN O.P. NO. 5336/2002.

EXT.P.5: COPY OF THE LETTER DTD. 26/08/2003.

EXT.P.6: COPY OF THE R.C. BOOK OF THE CAR HAVING REGN. NO. KL 11/N-3333.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.8534 of 2007

Dated this the 26th day of March, 2007

JUDGMENT

The petitioner was called upon to pay entry tax for registering a car imported by him. On furnishing bank guarantee for the amount due towards entry tax, the vehicle was registered as KL-11/N 3333. Liability to pay entry tax is noticed in the registration certificate, as evident from Ext.P6. The petitioner prays to release the bank guarantee and also to cancel the endorsement made in the Registration Certificate mentioned above, in view of the recent Division Bench decision of this Court .

2. I heard the learned Government Pleader for the respondents also.

3. In view of the decision of this Court in O.P.No.434 of 1996 and connected cases, the writ petition is allowed. The bank guarantee shall be released and the endorsement made in the Registration Certificate regarding entry tax shall be cancelled.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS